

**DEPARTMENT OF THE ARMY**  
**U.S. ARMY CORPS OF ENGINEERS**  
**FINANCE CENTER**  
**5722 INTEGRITY DRIVE**  
**MILLINGTON TENNESSEE 38054-5005**

CEFC-A (37)

26 July 2004

MEMORANDUM FOR Commanders/Directors, All USACE Commands, Attn: Resource Managers and Finance and Accounting Officers

SUBJECT: Fiscal Year 2004 Closeout Plan of Operations for the U.S. Army Corps of Engineers (USACE)

1. All activities should develop their own fiscal year-end closeout plan. Due to required cut off dates established by Treasury and other systems, **the dates established in the enclosed closeout documents are firm and cannot be changed.** Please use sound accrual accounting to ensure all costs are properly recorded. Necessary closeout actions are provided in Enclosure 1. A copy of the closeout plan of operations for the USACE Finance Center (UFC) is provided in Enclosure 2.
2. Your closeout plan must include a 100% review of unliquidated obligations and a review of all customer orders with expiring and closing source appropriations. You must take appropriate action on those customer orders. The closeout process must begin as soon as possible after midnight on 30 September 2004. The end of the pay period is 2 October 2004 and the databases must be closed and funding loaded in order to process the payroll.
3. Please provide us the **name, office phone and home phone** of the F&A Officer, Resource Manager, and all individuals responsible for CEFMS database closeout and the individuals responsible for assisting us in resolving month-end and fiscal year-end report problems. Provide the information for your Civil, Military and Revolving Fund Points of Contact (POC) to [Karen.g.Duncan@fc02.usace.army.mil](mailto:Karen.g.Duncan@fc02.usace.army.mil) by 6 August 2004. Specify in the email which individuals are responsible for CEFMS database closeout and which are responsible for resolving report problems.
4. You must review and certify year-end reports via the Corps of Engineers Enterprise Management Information System (CEEMIS). Our POC for automated certification in CEEMIS is Karen Metzger, (901) 874-8656. Each Commander/Director is the allotment holder and is responsible to "certify" reports. Certification authority can be delegated in writing, but cannot be delegated below the Director, Resource Management/Comptroller. The original delegation of authority memorandum should be retained by the individual designated the authority. Please fax a copy of the delegation letter to Karen Metzger at (901) 874-8563 by 31 August 2004. The CEEMIS certification instructions are located on the UFC website at [http://www.fc.usace.army.mil/Systems\\_a/certification.html](http://www.fc.usace.army.mil/Systems_a/certification.html). The due dates for the CEEMIS certifications are listed in Enclosure 5.

SUBJECT: Fiscal Year 2004 Closeout Plan of Operations for the U.S. Army Corps of Engineers (USACE)

5. Instructions covering fiscal year-end processing for funds being executed by the Army may be obtained from the following Internet address: [https://dfas4dod.dfas.mil/centers/dfasin/library/policy04/fy04ye\\_army.pdf](https://dfas4dod.dfas.mil/centers/dfasin/library/policy04/fy04ye_army.pdf). If you have received funds for payment on a cancelled appropriation, these funds must be fully executed in FY 04 or they must be returned. Reference documents are located at:

<https://dfas4dod.dfas.mil/centers/dfasin/library/ar37-1/index.htm> DFAS 37-1, chapter 16, paragraph 160606.A. The 2003 Year-End Closing User's Manual is located on the UFC website at <http://www.fc.usace.army.mil>, click on Systems, then CEFMS Users Manuals. It is the second document. This manual can be used as a guide to prepare for closeout. The 2004 Year-End Closing User's Manual will be available on the UFC website in early September.

6. Our POCs for Military, Revolving Fund and Civil reports are provided in Enclosure 3. Our POCs for performing the year-end closeout are provided in Enclosure 4. POCs for CEFMS year-end systems issues are Sandy Eckley, (256) 864-1802, Sherry Cahill, (256) 864-1853 and Teresa Peterson-Evans, 256-864-1820. The Year-end FY 04 report due dates for the reports that you are responsible for are provided in Enclosure 5.

7. My POC for this memorandum is Karen G. Duncan, Chief, Reports and Analysis Division, (901) 874-8431.



THOMAS L. BROCKMAN, JR.  
Director, USACE Finance Center

Encl  
as